

Abatement Requests

Can I request an abatement of penalties and interest?

Pursuant to MCA 39-51-1301, we may be able to waive (abate) all or a portion of penalty and/or interest assessed on your account due to a late quarterly report or payment. Tax may not be waived. Abatement decisions are at the discretion of the department.

Completing the request does not guarantee a waiver will be granted.

Please see "How do I request an abatement of penalty and interest on my account?" for more instructions on how to complete this request.

How do I request an abatement of penalty and interest on my account?

If you have "FULL" or "FILE & PAY" access to this eServices account

1. Log into *UI eServices for Employers*.
2. Click into the account you want to request the abatement.
3. Click the "Account Services" tab.
4. Click the "Financials" tab.
5. Click the "Abatement Request" link.

Note: *If the account does not have any penalty and interest accrued on the account, an Abatement Request cannot be completed.*

- a. Choose a Reason using the drop down box
 - i. Extenuating Circumstances - Circumstances outside of your control lead to the tardiness of your report or payment. Please describe the situation in full below.
 - ii. First Abatement - This is your first abatement request. Please describe in full the reason for the tardiness and why you would like us to consider abating the Penalty and/or Interest.
 - iii. Payment Plan - A payment plan has or will be requested using the eServices Payment Plan Request.
- b. Request "waiver of" by clicking the radio button next to your choice
 - i. Penalty
 - ii. Interest
 - iii. Penalty and Interest
- c. Type an explanation in the Explanation box

Note: *Please be as detailed as possible in order for us to accurately assess the situation and issue a decision. Vague or incomplete requests will be denied.*

- d. The delinquent quarters showing interest will show at the bottom of the page so you will know what can be requested for abatement
- e. Click "Submit"

Abatement Requests

Pursuant to MCA 39-51-1301, we may be able to waive (abate) all or a portion of penalty and/or interest assessed on your account due to a late quarterly report or payment. Tax may not be waived. Abatement decisions are at the discretion of the department

To request a waiver of penalties and/or interest complete the information below. Please be as detailed as possible in order for us to accurately assess the situation and issue a decision. Vague or incomplete requests will be denied.

Completing the request does not guarantee a waiver will be granted.

ABATEMENT REQUEST

Reason: Extenuating Circumstances

Requesting waiver of: ☐ Penalty ☒ Interest ☐ Penalty and Interest

Explanation:

I am very sorry, I was unable to get the payment made in time. I had a family member in the hospital in another state and had to pay those expenses before I could pay the tax owing on my UI account. If you have any questions please call me at (406) 444-4444. Thank you!

DELINQUENT QUARTERS

Quarter	Tax	Penalty	Interest	Credits	Balance
Mar 31, 2013	6,120.00	0.00	826.11	0.00	6,946.11

Submit

Cancel

f. You may view or print your confirmation page

How do I know if the abatement request was approved or denied?

The abatement will show completed on the "Requests" tab and you will no longer see the Penalty and/or Interest on the account.

Original view of the "File & Pay" tab:

FILE & PAY

RATE & BENEFIT INFO

REQUESTS³

ACTIVITY

MESSAGES⁰

LETTERS⁰

ACCOUNT SERVICES

ATTENTION NEEDED⁵

ALL QUARTERS

QUARTERS REQUIRING ATTENTION

Filter

Quarter	Report Status	View Report		Tax	Penalty	Interest	Credits	Balance	Messages
Mar 31, 2014	Outstanding	File Now	Pay	0.00	0.00	0.00	0.00	0.00	Report Not Filed
Dec 31, 2013	Overdue	File Now	Pay	0.00	0.00	0.00	0.00	0.00	Report Not Filed
Sep 30, 2013	Overdue	File Now	Pay	0.00	0.00	0.00	0.00	0.00	Report Not Filed
Jun 30, 2013	Overdue	File Now	Pay	0.00	0.00	0.00	0.00	0.00	Report Not Filed
Mar 31, 2013	Late-Processed	View Report	Pay	6,120.00	0.00	826.11	0.00	6,946.11	Make a Payment

Abatement Requests

The view of the “File & Pay” tab after the abatement has been approved:

FILE & PAY

RATE & BENEFIT INFO

REQUESTS²

ACTIVITY

MESSAGES⁰

LETTERS⁰

ACCOUNT SERVICES

ATTENTION NEEDED⁵

ALL QUARTERS

QUARTERS REQUIRING ATTENTION

Filter

Quarter	Report Status	View Report		Tax	Penalty	Interest	Credits	Balance	Messages
Mar 31, 2014	Outstanding	File Now	Pay	0.00	0.00	0.00	0.00	0.00	Report Not Filed
Dec 31, 2013	Overdue	File Now	Pay	0.00	0.00	0.00	0.00	0.00	Report Not Filed
Sep 30, 2013	Overdue	File Now	Pay	0.00	0.00	0.00	0.00	0.00	Report Not Filed
Jun 30, 2013	Overdue	File Now	Pay	0.00	0.00	0.00	0.00	0.00	Report Not Filed
Mar 31, 2013	Late-Processed	View Report	Pay	6,120.00	0.00	0.00	0.00	6,120.00	Make a Payment

The “Requests” tab will show the request has been Completed or Denied:

FILE & PAY

RATE & BENEFIT INFO

REQUESTS²

ACTIVITY

MESSAGES⁰

LETTERS⁰

ACCOUNT SERVICES

WAITING TO BE PROCESSED²

SEARCH

REQUEST FROM DEC 10, 2013

Change Date

Confirmation Number

Defaults

Filter

Confirmation #	Submitted	Processed	Account	Id	Quarter	Title	Status
1-848-672-256	Feb 08, 2014	Oct 25, 2014	Tax	205 5517		Abatement	Denied
0-774-930-432	Feb 08, 2014	Oct 25, 2014	Tax	205 5517		Abatement	Completed